

Rural Human Services Projects

Department of Health and Social Services – Program 33

I. PROGRAM OBJECTIVES

The objective of this program is to enhance and expand the alcohol and other drug prevention and treatment service delivery in rural Alaska. The projects funded include: community based suicide prevention programs designed and implemented by village providers [peer helper programs, which train and support individual youth already viewed as natural helpers,] and the rural human service program which grants to agencies to hire, train, support, and supervise village based human service providers participating in the University of Alaska Rural Human Services Certificate program.

II. PROGRAM PROCEDURES

Funds are appropriated annually to the Department of Health and Social Services, Division of Alcoholism and Drug Abuse by the state Legislature. These funds are distributed by a grant-in-aid and contract mechanism to nonprofit and local government agencies. These agencies became service providers for specific geographic locations.

Funds are provided through quarterly advances of 25% of the approved annual budget in response to a written “request for advance” submitted by the program. The community based suicide prevention programs upon submission of a quarterly advance form receive 50% up front and the balance (less \$1,000) at the end of the second quarter. The balance of \$1,000 is received upon submission of all required reports at the end of the grant year. Quarterly cumulative fiscal reports are filed within 30 days from the end of the quarter detailing expenditures and receipts as compared to the approved grant budget. Budget revisions may be approved upon written request consistent with grant regulations (7 AAC 78).

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirements

Grant funds under this program are used to enhance and expand the availability of human service programs, including substance abuse and mental health services service delivery in rural Alaska. The community implemented suicide prevention programs are for the purpose of reducing suicide and other destructive behavior and enhancing wellness, **and** [; the peer helper program

identifies natural helpers and provides training and other tools that students can use to guide and help peers;] the rural human service program grants funds to rural agencies to hire, train, support, and supervise village based human service providers participating in the University of Alaska Rural Human Services Certificate program.

Suggested Audit Procedures

Review:

1. Contract or final Notification of Grant Award (NGA) including all conditions;
2. Grant/contract revisions and related transmittal letters;
3. Licenses, certifications, approvals, status of private nonprofit corporation if applicable;
4. Budget documents including final revised budget and budget narrative; and

Test financial and related records to determine that funds expended were for purposes specified in the grant/contract.

Compliance Requirement

Costs allowed or unallowed under this program are determined by grant regulations 7 AAC 78 as well as contract or budget documents and special conditions.

Suggested Audit Procedures

- Review Department of Health and Social Services' grant regulation 7 AAC 78 and budget documents;
- Test financial and related records to determine the appropriateness of costs per 7 AAC 78; and
- Determine whether expenditures are within the budget limits prescribed by 7 AAC 78.260(e)(1).

B. ELIGIBILITY

Compliance Requirement

Recognized local governments and nonprofit corporations registered in the State of Alaska are eligible for grants.

Suggested Audit Procedure

- Review articles of incorporation or other appropriate documentation, licenses, certifications and approvals to determine status of agency.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

Compliance Requirement

The rural human service programs are required to match the state funding with 10% local funds or “in-kind services” unless explicitly exempted. This match may include funds available through federal grants or contracts as well as locally generated funds. Other state funds, with the exception of state revenue sharing funds, are not allowable as cash match. In-kind contribution should qualify under AS 47.30.475. The community based suicide prevention programs [and peer helper programs] are exempted from this requirement.

Suggested Audit Procedure

- There are no special suggested audit procedures.

D. REPORTING REQUIREMENTS

Compliance Requirements

All programs except the community based suicide prevention programs are required to submit quarterly written narratives and expenditure reports no later than thirty days after close of each quarter. The community based suicide prevention programs are required to submit monthly written narratives and monthly evaluation forms, in addition to quarterly fiscal reports.

Suggested Audit Procedures

- Confirm if such reports are being filed timely;
- That reported revenues and expenditures agree with the agency’s general ledger; and
- That expenditures are within the budget limits or contract provisions.

Compliance Requirement

Agency audited financial statements must present a statement of revenue and expenditures for each state grant/contract. Such statements must show, for each state fiscal year grant, the final approved budget by line item category, actual revenues and expenditures and variance between budgeted and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

Suggested Audit Procedure

- Review audited financial statements for compliance with above.

Compliance Requirement

The agency must clearly show on their audited financial statement any outstanding liability to the state as payable to the state. This includes unspent grant funds or disallowed costs.

Suggested Audit Procedures

- Determine whether or not the agency has any outstanding liability to the state; and
- Review audited financial statements to ensure proper presentation.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

The agency must act upon any recommendations made by program site review.

Suggested Audit Procedures

- Obtain copy of program site review if applicable; and
- Determine if recommendations in the site review are being implemented.

Modified 5/02